

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

WEST LAFAYETTE COMMUNITY  
SCHOOL CORPORATION  
TIPPECANOE COUNTY, INDIANA

July 1, 2011 to June 30, 2013



**FILED**  
04/23/2014



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards .....	6-7
Financial Statement: Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	10-11
Notes to Financial Statement.....	12-17
Supplementary Information - Unaudited: Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-37
Schedule of Leases and Debt .....	38
Schedule of Capital Assets.....	39
Audit Results and Comments: Collective Bargaining Agreement .....	40-41
Average Daily Membership (ADM) - Lack of Records.....	41
Bank Account Reconciliations .....	42
Overdrawn Cash Balances.....	42
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	44-46
Schedule of Expenditures of Federal Awards .....	48-49
Notes to Schedule of Expenditures of Federal Awards.....	50
Schedule of Findings and Questioned Costs .....	51-56
Auditee Prepared Schedules: Summary Schedule of Prior Audit Findings .....	57
Corrective Action Plan.....	58-60
Exit Conference.....	61
Official Response .....	62-63

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Ross Sloat	07-01-11 to 06-30-14
Superintendent of Schools	Dr. Rocky D. Killion	07-01-11 to 06-30-14
President of the School Board	Alan R. Karpick	07-01-11 to 06-30-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WEST LAFAYETTE COMMUNITY  
SCHOOL CORPORATION, TIPPECANOE COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of the West Lafayette Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2011 to June 30, 2013, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2011 to June 30, 2013.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2011 to June 30, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated February 17, 2014, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

*Other Information*

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

  
Paul D. Joyce, CPA  
State Examiner

February 17, 2014



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE WEST LAFAYETTE COMMUNITY  
SCHOOL CORPORATION, TIPPECANOE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the West Lafayette Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2011 to June 30, 2013, and the related notes to the financial statement, and have issued our report thereon dated February 17, 2014, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be a material weakness.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

***West Lafayette Community School Corporation's Response to Findings***

The School Corporation's response to the findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

February 17, 2014

(This page intentionally left blank.)

## FINANCIAL STATEMENT

The financial statement was approved by management of the School Corporation. The accompanying notes were prepared by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2012 and 2013

	Cash and Investments			Other Financing		Cash and Investments			Other Financing		Cash and Investments	
	07-01-11	Receipts	Disbursements	Sources	(Uses)	06-30-12	Receipts	Disbursements	Sources	(Uses)	06-30-13	
General	\$ 3,213,155	\$ 13,104,479	\$ 14,571,628	\$ (295,857)	\$	1,450,149	\$ 12,961,772	\$ 14,521,200	\$ 201,586	\$	92,307	
Referendum Tax Levy	2,229,884	3,299,018	2,223,407	-	-	3,305,495	4,325,430	1,718,574	(200,000)	-	5,712,351	
Debt Service	1,938,326	5,443,918	4,809,592	-	-	2,572,652	3,986,466	5,607,187	-	-	951,931	
Retirement/Severance Bond Debt Service	5,703	(41)	-	(5,662)	-	-	-	-	-	-	-	
Capital Projects	1,838,048	2,959,165	2,887,415	(17,383)	-	1,892,415	2,057,227	2,324,640	(75,000)	-	1,550,002	
School Transportation	282,993	585,567	732,927	3,920	-	139,553	584,084	590,215	-	-	133,422	
School Bus Replacement	(9,848)	312,962	245,556	-	-	57,558	317,296	365,961	-	-	8,893	
Rainy Day	1,059,127	-	74,912	-	-	984,215	-	91,068	75,000	-	968,147	
Retirement/Severance Bond	107,315	-	38,561	5,662	-	74,416	-	59,144	-	-	15,272	
Post-Retirement/Severance Future Benefits	97,334	22,226	75,830	300,000	-	343,730	55,874	277,153	-	-	122,451	
Common School #6	-	30,537	30,537	-	-	-	-	-	-	-	-	
Common School #7	-	78,000	78,000	-	-	-	-	-	-	-	-	
Common School #8	-	100,000	100,000	-	-	-	-	-	-	-	-	
Common School #9	-	-	-	-	-	-	43,160	43,160	-	-	-	
Salisbury Construction	6,920	-	6,920	-	-	-	-	-	-	-	-	
Common School #10	-	-	-	-	-	-	47,700	47,700	-	-	-	
Common School #11	-	-	-	-	-	-	173,000	173,000	-	-	-	
Happy Hollow Renovation	1,761	-	1,761	-	-	-	-	-	-	-	-	
GOB 2012	-	-	282,804	1,943,175	-	1,660,371	-	1,185,194	-	-	475,177	
GOB 2013	-	-	-	-	-	-	-	45,687	1,560,000	-	1,514,313	
School Lunch	(52,523)	743,993	786,969	-	-	(95,499)	774,351	789,250	-	-	(110,398)	
Textbook Rental	250,805	385,061	438,176	-	-	197,690	387,781	306,201	-	-	279,270	
Repair and Replacement	928	4,765	4,765	-	-	928	-	928	-	-	-	
Self-Insurance	161,066	-	(213,453)	-	-	374,519	524,378	(93,300)	-	-	992,197	
WVEC - Contingent	6,631	418	5,516	-	-	1,533	425	20,822	18,864	-	-	
WVEC - Control	399,862	324,913	521,695	174,761	-	377,841	407,798	496,895	329,454	-	618,198	
WVEC - INWEA	6,198	-	-	-	-	6,198	-	6,198	-	-	-	
WVEC - Workshops	68,115	250,699	139,952	(30,000)	-	148,862	161,601	119,484	(190,979)	-	-	
WVEC - Access Indiana	9,006	7,965	13,783	-	-	3,188	10,580	13,768	-	-	-	
Playground	145,849	90,120	56,061	-	-	179,908	85,602	60,902	-	-	204,608	
Educational License Plates	9,654	563	356	-	-	9,861	750	-	-	-	10,611	
Safe Haven Grant 2011-2012	-	12,000	12,000	-	-	-	-	-	-	-	-	
Safe Haven Grant 2012-2013	-	-	-	-	-	-	10,000	10,000	-	-	-	
Donation - Iva Blagrove	247	-	247	-	-	-	-	-	-	-	-	
Donations - General	8,081	11,000	11,941	-	-	7,140	5,800	12,940	-	-	-	
Donations - Arts	174	-	-	-	-	174	-	-	-	-	174	
Donation - Brown Gift	1,000	-	1,000	-	-	-	-	-	-	-	-	
Backpack Program	(190)	10,385	6,308	-	-	3,887	14,531	8,310	-	-	10,108	

The notes to the financial statement are an integral part of this statement.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2012 and 2013  
(Continued)

	Cash and Investments 07-01-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13
Donation Account	-	64,000	81,383	17,383	-	-	-	-	-
WVEC - SES	162,754	96,975	71,390	(88,500)	99,839	-	42	(99,797)	-
Construction, Remodeling, and Equipping Buildings	-	8,000	-	(8,000)	-	-	-	-	-
Community Foundation	124	2,250	2,374	-	-	-	-	-	-
Gifted and Talented 2010-2011	20,671	-	20,671	-	-	-	-	-	-
Gifted and Talented 2011-2012	-	32,450	32,450	-	-	-	-	-	-
WVEC - High Ability 2009-2010	21,740	-	10,014	-	11,726	-	10,370	-	1,356
Career and Technical Education Grants	-	15,900	15,900	-	-	18,080	18,080	-	-
Non-English Speaking Programs P.L. 273-1999	-	-	-	-	-	9,993	7,446	-	2,547
Non-English Speaking Programs 2010-2011	203	-	203	-	-	-	-	-	-
Non-English Speaking Programs 2011-2012	-	13,392	12,476	-	916	-	916	-	-
School Technology	28,970	11,667	27,060	-	13,577	16,471	30,137	-	(89)
WVEC State Connectivity Grant	-	5,754	5,275	-	479	4,437	5,903	-	(987)
Indiana School Academic Improvement Program (ISAIP)	3,849	6,861	2,801	-	7,909	9,530	15,939	-	1,500
Miscellaneous Programs	-	11,982	9,757	(1,650)	575	35,143	35,143	(575)	-
Title I	-	-	-	-	-	62,172	84,768	-	(22,596)
Title I 2010-2011	(7,942)	59,187	51,245	-	-	-	-	-	-
Title I 2011-2012	-	149,587	157,642	-	(8,055)	38,496	30,441	-	-
Drug Free Schools Title IV 2009-2010	1,749	856	2,605	-	-	-	-	-	-
Sp Ed Grant through GLASS Cooperative	-	-	-	-	-	72,107	72,107	-	-
Improving Teaching Quality, No Child Left, Title II, Part A	-	-	-	-	-	39,871	47,860	-	(7,989)
Improving Teacher Quality, No Child Left, Title II 2010-2011	(3,769)	6,013	2,244	-	-	-	-	-	-
Improving Teacher Quality, No Child Left, Title II 2011-2012	-	33,787	38,614	-	(4,827)	16,043	11,216	-	-
Title III, Language Instruction	-	-	-	-	-	13,561	14,025	-	(464)
Title III, Language Instruction 2010-2011	-	1,242	1,242	-	-	-	-	-	-
Title III, Language Instruction WVEC 2010-2011	2,795	1,844	4,639	-	-	-	-	-	-
Title III Part A	-	15,153	15,153	-	-	504	504	-	-
Title III WVEC Part A	-	11,160	9,612	-	1,548	45,569	49,570	-	(2,453)
Title III WVEC 2012-2013	-	-	-	-	-	20,978	20,978	-	-
Qualified School Construction Bond - Happy Hollow	432,754	-	267,962	-	164,792	-	164,792	-	-
Education Jobs	-	444,295	444,295	-	-	8,306	8,306	-	-
Payroll Clearing	30,756	2,349,895	2,638,048	-	(257,397)	1,952,541	1,695,144	-	-
Prepaid Food	20,061	589,506	581,873	-	27,694	637,820	577,530	-	87,984
COBRA	-	-	-	-	-	6,573	5,966	-	607
WVEC Payroll	-	-	-	-	-	162,875	178,312	-	(15,437)
<b>Totals</b>	<b>\$ 12,500,336</b>	<b>\$ 31,709,469</b>	<b>\$ 32,452,094</b>	<b>\$ 1,997,849</b>	<b>\$ 13,755,560</b>	<b>\$ 30,106,676</b>	<b>\$ 31,887,776</b>	<b>\$ 1,618,553</b>	<b>\$ 13,593,013</b>

The notes to the financial statement are an integral part of this statement.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, and other similar fees.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State sources include distributions from the State of Indiana and are to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, and revenue for or on behalf of the School Corporation.

Federal sources include distributions from the federal government and are to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, and revenue for or on behalf of the School Corporation.

Temporary loans which include money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Other receipts which include amounts received from various sources which include return of petty cash, return of cash change, insurance claims for losses, and other receipts not listed in another category above.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, indirect costs, scholarships, and self-insurance payments.

*F. Other Financing Sources and Uses*

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Proceeds of long-term debt which includes money received in relation to the issuance of bonds or other long-term debt issues.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

Transfers in which includes money received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 286-3544

*Funding Policy and Annual Pension Cost*

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

*C. Additional Pension Plans*

The School Corporation also contributes to additional pension plans unique to the School Corporation. Information regarding these plans may be obtained from the School Corporation. These plans include contributions to a 401-a, VEBA, and a Post Severance 403-b plan.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and disbursements which appear as negative entries. In the Retirement/Severance Bond Debt Service fund, for the year ending June 30, 2012, there was a negative receipt of \$41. This resulted from the correction of a posting error of CVET and FIT taxes. In the Self-Insurance fund, there were negative disbursements for the years ending June 30, 2012 and 2013. This fund is designed for over/under on the premium payments to Anthem. The School Corporation collected more in premium dollars than invoiced. The negative adjustment is to reduce premium dollars in an amount to reflect the correct payment.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The School Lunch Fund has a negative cash balance at June 30, 2012 and 2013. The lunch program has not been profitable due in part to the policy of an open lunch at the Jr/Sr High School. Several grants have negative cash balances because they are reimbursable funds. The WVEC Payroll Fund is a reimbursable arrangement with Wabash Valley Educational Cooperative. As their LEA, the School Corporation processes their payroll, then invoices for the amount. The reason for the negative balance at June 30, 2013, was that the payment had not yet been received for the June payroll.

**Note 9. Restatements**

For the year ended June 30, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances.

Fund	Balance as of June 30, 2011	Prior Period Adjustment	Balance as of July 1, 2011
Payroll Clearing	\$ -	\$ 30,756	\$ 30,756
Prepaid Food	-	20,061	20,061

**Note 10. Holding Corporation**

The School Corporation has entered into a capital lease with West Lafayette Junior/Senior High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during fiscal years 2011-2012 and 2012-2013 totaled \$2,887,000 and \$2,890,500, respectively.

**Note 11. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: retired certified staff can remain on the health insurance plan at their own expense and receive a severance payment based upon unused sick days. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

(This page intentionally left blank.)

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's Office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 3,213,155	\$ 2,229,884	\$ 1,938,326	\$ 5,703	\$ 1,838,048	\$ 282,993	\$ (9,848)	\$ 1,059,127	\$ 107,315
Receipts:									
Local sources	1,032,648	3,299,018	4,087,984	(41)	2,048,921	585,567	312,962	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	12,071,831	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	1,355,934	-	910,244	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>13,104,479</u>	<u>3,299,018</u>	<u>5,443,918</u>	<u>(41)</u>	<u>2,959,165</u>	<u>585,567</u>	<u>312,962</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	10,083,866	92,335	-	-	-	-	-	-	38,561
Support services	3,411,380	1,228,472	-	-	962,910	519,176	245,556	-	-
Noninstructional services	401,382	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	974,051	-	-	74,912	-
Debt services	675,000	902,600	4,809,592	-	950,454	213,751	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>14,571,628</u>	<u>2,223,407</u>	<u>4,809,592</u>	<u>-</u>	<u>2,887,415</u>	<u>732,927</u>	<u>245,556</u>	<u>74,912</u>	<u>38,561</u>
Excess (deficiency) of receipts over disbursements	<u>(1,467,149)</u>	<u>1,075,611</u>	<u>634,326</u>	<u>(41)</u>	<u>71,750</u>	<u>(147,360)</u>	<u>67,406</u>	<u>(74,912)</u>	<u>(38,561)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	63	-	-	-	-	-	-	-	-
Transfers in	4,080	-	-	-	-	3,920	-	-	5,662
Transfers out	(300,000)	-	-	(5,662)	(17,383)	-	-	-	-
Total other financing sources (uses)	<u>(295,857)</u>	<u>-</u>	<u>-</u>	<u>(5,662)</u>	<u>(17,383)</u>	<u>3,920</u>	<u>-</u>	<u>-</u>	<u>5,662</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,763,006)</u>	<u>1,075,611</u>	<u>634,326</u>	<u>(5,703)</u>	<u>54,367</u>	<u>(143,440)</u>	<u>67,406</u>	<u>(74,912)</u>	<u>(32,899)</u>
Cash and investments - ending	<u>\$ 1,450,149</u>	<u>\$ 3,305,495</u>	<u>\$ 2,572,652</u>	<u>\$ -</u>	<u>\$ 1,892,415</u>	<u>\$ 139,553</u>	<u>\$ 57,558</u>	<u>\$ 984,215</u>	<u>\$ 74,416</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Post Retirement/ Severance Future Benefits	Common School #6	Common School #7	Common School #8	Common School #9	Salisbury Construction	Common School #10	Common School #11	Happy Hollow Renovation
Cash and investments - beginning	\$ 97,334	\$ -	\$ -	\$ -	\$ -	\$ 6,920	\$ -	\$ -	\$ 1,761
Receipts:									
Local sources	22,226	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	30,537	78,000	100,000	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	22,226	30,537	78,000	100,000	-	-	-	-	-
Disbursements:									
Current:									
Instruction	75,830	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	30,537	78,000	100,000	-	6,920	-	-	1,761
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	75,830	30,537	78,000	100,000	-	6,920	-	-	1,761
Excess (deficiency) of receipts over disbursements	(53,604)	-	-	-	-	(6,920)	-	-	(1,761)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	300,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	300,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	246,396	-	-	-	-	(6,920)	-	-	(1,761)
Cash and investments - ending	\$ 343,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	GOB 2012	GOB 2013	School Lunch	Textbook Rental	Repair and Replacement	Self- Insurance	WVEC - Contingent	WVEC - Control
Cash and investments - beginning	\$ -	\$ -	\$ (52,523)	\$ 250,805	\$ 928	\$ 161,066	\$ 6,631	\$ 399,862
Receipts:								
Local sources	-	-	589,099	363,753	-	-	418	324,913
Intermediate sources	-	-	1,258	-	-	-	-	-
State sources	-	-	65,184	21,308	-	-	-	-
Federal sources	-	-	88,452	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	4,765	-	-	-
Total receipts	-	-	743,993	385,061	4,765	-	418	324,913
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	438,176	4,765	-	5,516	521,695
Noninstructional services	-	-	786,969	-	-	-	-	-
Facilities acquisition and construction	282,804	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	(213,453)	-	-
Total disbursements	282,804	-	786,969	438,176	4,765	(213,453)	5,516	521,695
Excess (deficiency) of receipts over disbursements	(282,804)	-	(42,976)	(53,115)	-	213,453	(5,098)	(196,782)
Other financing sources (uses):								
Proceeds of long-term debt	1,943,175	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	54,611
Transfers in	-	-	-	-	-	-	-	120,150
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,943,175	-	-	-	-	-	-	174,761
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,660,371	-	(42,976)	(53,115)	-	213,453	(5,098)	(22,021)
Cash and investments - ending	\$ 1,660,371	\$ -	\$ (95,499)	\$ 197,690	\$ 928	\$ 374,519	\$ 1,533	\$ 377,841

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	WVEC - INWEA	WVEC - Workshops	WVEC - Access Indiana	Playground	Educational License Plates	Safe Haven Grant 2011-2012	Safe Haven Grant 2012-2013	Donation - Iva Blagrave
Cash and investments - beginning	\$ 6,198	\$ 68,115	\$ 9,006	\$ 145,849	\$ 9,654	\$ -	\$ -	\$ 247
Receipts:								
Local sources	-	250,699	148	90,120	-	-	-	-
Intermediate sources	-	-	7,817	-	563	-	-	-
State sources	-	-	-	-	-	12,000	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	250,699	7,965	90,120	563	12,000	-	-
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	139,952	13,783	56,061	356	12,000	-	247
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	139,952	13,783	56,061	356	12,000	-	247
Excess (deficiency) of receipts over disbursements	-	110,747	(5,818)	34,059	207	-	-	(247)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(30,000)	-	-	-	-	-	-
Total other financing sources (uses)	-	(30,000)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	80,747	(5,818)	34,059	207	-	-	(247)
Cash and investments - ending	\$ 6,198	\$ 148,862	\$ 3,188	\$ 179,908	\$ 9,861	\$ -	\$ -	\$ -

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Donations - General	Donations - Arts	Donation - Brown Gift	Backpack Program	Donation Account	WVEC - SES	Construction, Remodeling, and Equipping Buildings	Community Foundation
Cash and investments - beginning	\$ 8,081	\$ 174	\$ 1,000	\$ (190)	\$ -	\$ 162,754	\$ -	\$ 124
Receipts:								
Local sources	11,000	-	-	10,385	64,000	96,975	8,000	2,250
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>10,385</u>	<u>64,000</u>	<u>96,975</u>	<u>8,000</u>	<u>2,250</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	71,390	-	-
Support services	1,941	-	1,000	-	-	-	-	2,374
Noninstructional services	-	-	-	6,308	-	-	-	-
Facilities acquisition and construction	10,000	-	-	-	81,383	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>11,941</u>	<u>-</u>	<u>1,000</u>	<u>6,308</u>	<u>81,383</u>	<u>71,390</u>	<u>-</u>	<u>2,374</u>
Excess (deficiency) of receipts over disbursements	<u>(941)</u>	<u>-</u>	<u>(1,000)</u>	<u>4,077</u>	<u>(17,383)</u>	<u>25,585</u>	<u>8,000</u>	<u>(124)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	17,383	-	-	-
Transfers out	-	-	-	-	-	(88,500)	(8,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,383</u>	<u>(88,500)</u>	<u>(8,000)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(941)</u>	<u>-</u>	<u>(1,000)</u>	<u>4,077</u>	<u>-</u>	<u>(62,915)</u>	<u>-</u>	<u>(124)</u>
Cash and investments - ending	<u>\$ 7,140</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 3,887</u>	<u>\$ -</u>	<u>\$ 99,839</u>	<u>\$ -</u>	<u>\$ -</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Gifted and Talented 2010-2011	Gifted and Talented 2011-2012	WVEC - High Ability 2009-2010	Career and Technical Education Grants	Non-English Speaking Programs P.L. 273-1999	Non-English Speaking Programs 2010-2011	Non-English Speaking Programs 2011-2012	School Technology
Cash and investments - beginning	\$ 20,671	\$ -	\$ 21,740	\$ -	\$ -	\$ 203	\$ -	\$ 28,970
Receipts:								
Local sources	-	-	-	-	-	-	-	11,667
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	32,450	-	15,900	-	-	13,392	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	32,450	-	15,900	-	-	13,392	11,667
Disbursements:								
Current:								
Instruction	-	32,450	9,988	-	-	-	12,300	-
Support services	20,671	-	26	15,900	-	203	176	27,060
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	20,671	32,450	10,014	15,900	-	203	12,476	27,060
Excess (deficiency) of receipts over disbursements	(20,671)	-	(10,014)	-	-	(203)	916	(15,393)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,671)	-	(10,014)	-	-	(203)	916	(15,393)
Cash and investments - ending	\$ -	\$ -	\$ 11,726	\$ -	\$ -	\$ -	\$ 916	\$ 13,577

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	WVEC State Connectivity Grant	Indiana School Academic Improvement Program (ISAIP)	Miscellaneous Programs	Title I	Title I 2010-2011	Title I 2011-2012	Drug Free Schools Title IV 2009-2010	Sp Ed Grant Through GLASS Cooperative
Cash and investments - beginning	\$ -	\$ 3,849	\$ -	\$ -	\$ (7,942)	\$ -	\$ 1,749	\$ -
Receipts:								
Local sources	-	6,861	6,225	-	-	-	-	-
Intermediate sources	-	-	5,757	-	-	-	-	-
State sources	5,754	-	-	-	-	-	-	-
Federal sources	-	-	-	-	59,187	149,587	856	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	5,754	6,861	11,982	-	59,187	149,587	856	-
Disbursements:								
Current:								
Instruction	-	-	-	-	25,286	144,793	-	-
Support services	5,275	2,801	-	-	25,959	12,849	809	-
Noninstructional services	-	-	9,757	-	-	-	1,796	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,275	2,801	9,757	-	51,245	157,642	2,605	-
Excess (deficiency) of receipts over disbursements	479	4,060	2,225	-	7,942	(8,055)	(1,749)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(1,650)	-	-	-	-	-
Total other financing sources (uses)	-	-	(1,650)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	479	4,060	575	-	7,942	(8,055)	(1,749)	-
Cash and investments - ending	\$ 479	\$ 7,909	\$ 575	\$ -	\$ -	\$ (8,055)	\$ -	\$ -

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Improving Teacher Quality, No Child Left, Title II, Part A	Improving Teacher Quality, No Child Left, Title II 2010-2011	Improving Teacher Quality No Child Left, Title II 2011-2012	Title III, Language Instruction	Title III, Language Instruction 2010-2011	Title III, Language Instruction WVEC 2010-2011	Title III Part A	Title III WVEC Part A
Cash and investments - beginning	\$ -	\$ (3,769)	\$ -	\$ -	\$ -	\$ 2,795	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	6,013	33,787	-	1,242	1,844	15,153	11,160
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	6,013	33,787	-	1,242	1,844	15,153	11,160
Disbursements:								
Current:								
Instruction	-	2,244	38,614	-	-	-	13,800	-
Support services	-	-	-	-	1,242	4,639	1,053	9,612
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	300	-
Total disbursements	-	2,244	38,614	-	1,242	4,639	15,153	9,612
Excess (deficiency) of receipts over disbursements	-	3,769	(4,827)	-	-	(2,795)	-	1,548
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,769	(4,827)	-	-	(2,795)	-	1,548
Cash and investments - ending	\$ -	\$ -	\$ (4,827)	\$ -	\$ -	\$ -	\$ -	\$ 1,548

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Title III WVEC 2012-2013	Qualified School Construction Bond - Happy Hollow	Education Jobs	Payroll Clearing	Prepaid Food	COBRA	WVEC Payroll	Totals
Cash and investments - beginning	\$ -	\$ 432,754	\$ -	\$ 30,756	\$ 20,061	\$ -	\$ -	\$ 12,500,336
Receipts:								
Local sources	-	-	37,500	-	-	-	-	13,263,298
Intermediate sources	-	-	-	-	-	-	-	15,395
State sources	-	-	-	-	-	-	-	12,237,819
Federal sources	-	-	406,795	-	-	-	-	774,076
Temporary loans	-	-	-	-	-	-	-	2,474,715
Other	-	-	-	2,349,895	589,506	-	-	2,944,166
Total receipts	-	-	444,295	2,349,895	589,506	-	-	31,709,469
Disbursements:								
Current:								
Instruction	-	-	444,295	-	-	-	-	11,085,752
Support services	-	32,652	-	-	-	-	-	7,726,287
Noninstructional services	-	-	-	-	-	-	-	1,206,212
Facilities acquisition and construction	-	235,310	-	-	-	-	-	1,875,678
Debt services	-	-	-	-	-	-	-	7,551,397
Nonprogrammed charges	-	-	-	2,638,048	581,873	-	-	3,006,768
Total disbursements	-	267,962	444,295	2,638,048	581,873	-	-	32,452,094
Excess (deficiency) of receipts over disbursements	-	(267,962)	-	(288,153)	7,633	-	-	(742,625)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,943,175
Sale of capital assets	-	-	-	-	-	-	-	54,674
Transfers in	-	-	-	-	-	-	-	451,195
Transfers out	-	-	-	-	-	-	-	(451,195)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,997,849
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(267,962)	-	(288,153)	7,633	-	-	1,255,224
Cash and investments - ending	\$ -	\$ 164,792	\$ -	\$ (257,397)	\$ 27,694	\$ -	\$ -	\$ 13,755,560

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 1,450,149	\$ 3,305,495	\$ 2,572,652	\$ -	\$ 1,892,415	\$ 139,553	\$ 57,558	\$ 984,215	\$ 74,416
Receipts:									
Local sources	967,018	4,325,430	3,986,466	-	1,981,566	584,084	317,296	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	11,994,754	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	75,661	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>12,961,772</u>	<u>4,325,430</u>	<u>3,986,466</u>	<u>-</u>	<u>2,057,227</u>	<u>584,084</u>	<u>317,296</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	10,543,814	226,826	-	-	-	-	-	-	59,144
Support services	3,548,640	1,491,748	-	-	887,359	590,215	297,699	-	-
Noninstructional services	428,746	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	688,573	-	-	91,068	-
Debt services	-	-	5,607,187	-	748,708	-	68,262	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>14,521,200</u>	<u>1,718,574</u>	<u>5,607,187</u>	<u>-</u>	<u>2,324,640</u>	<u>590,215</u>	<u>365,961</u>	<u>91,068</u>	<u>59,144</u>
Excess (deficiency) of receipts over disbursements	<u>(1,559,428)</u>	<u>2,606,856</u>	<u>(1,620,721)</u>	<u>-</u>	<u>(267,413)</u>	<u>(6,131)</u>	<u>(48,665)</u>	<u>(91,068)</u>	<u>(59,144)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	1,586	-	-	-	-	-	-	-	-
Transfers in	200,000	-	-	-	-	-	-	75,000	-
Transfers out	-	(200,000)	-	-	(75,000)	-	-	-	-
Total other financing sources (uses)	<u>201,586</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,357,842)</u>	<u>2,406,856</u>	<u>(1,620,721)</u>	<u>-</u>	<u>(342,413)</u>	<u>(6,131)</u>	<u>(48,665)</u>	<u>(16,068)</u>	<u>(59,144)</u>
Cash and investments - ending	<u>\$ 92,307</u>	<u>\$ 5,712,351</u>	<u>\$ 951,931</u>	<u>\$ -</u>	<u>\$ 1,550,002</u>	<u>\$ 133,422</u>	<u>\$ 8,893</u>	<u>\$ 968,147</u>	<u>\$ 15,272</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	Post Retirement/ Severance Future Benefits	Common School #6	Common School #7	Common School #8	Common School #9	Salisbury Construction	Common School #10	Common School #11	Happy Hollow Renovation
Cash and investments - beginning	\$ 343,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	55,874	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	43,160	-	47,700	173,000	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	55,874	-	-	-	43,160	-	47,700	173,000	-
Disbursements:									
Current:									
Instruction	41,703	-	-	-	-	-	-	-	-
Support services	235,450	-	-	-	-	-	-	173,000	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	43,160	-	47,700	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	277,153	-	-	-	43,160	-	47,700	173,000	-
Excess (deficiency) of receipts over disbursements	(221,279)	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(221,279)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 122,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	GOB 2012	GOB 2013	School Lunch	Textbook Rental	Repair and Replacement	Self- Insurance	WVEC - Contingent	WVEC - Control
Cash and investments - beginning	\$ 1,660,371	\$ -	\$ (95,499)	\$ 197,690	\$ 928	\$ 374,519	\$ 1,533	\$ 377,841
Receipts:								
Local sources	-	-	583,944	364,324	-	524,378	425	407,798
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	10,143	23,457	-	-	-	-
Federal sources	-	-	179,006	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	1,258	-	-	-	-	-
Total receipts	-	-	774,351	387,781	-	524,378	425	407,798
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	31,860	-	-	306,201	928	-	20,822	450,575
Noninstructional services	-	-	789,250	-	-	-	-	-
Facilities acquisition and construction	1,153,334	45,687	-	-	-	-	-	46,320
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	(93,300)	-	-
Total disbursements	1,185,194	45,687	789,250	306,201	928	(93,300)	20,822	496,895
Excess (deficiency) of receipts over disbursements	(1,185,194)	(45,687)	(14,899)	81,580	(928)	617,678	(20,397)	(89,097)
Other financing sources (uses):								
Proceeds of long-term debt	-	1,560,000	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	56,967
Transfers in	-	-	-	-	-	-	51,797	272,487
Transfers out	-	-	-	-	-	-	(32,933)	-
Total other financing sources (uses)	-	1,560,000	-	-	-	-	18,864	329,454
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,185,194)	1,514,313	(14,899)	81,580	(928)	617,678	(1,533)	240,357
Cash and investments - ending	\$ 475,177	\$ 1,514,313	\$ (110,398)	\$ 279,270	\$ -	\$ 992,197	\$ -	\$ 618,198

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	WVEC - INWEA	WVEC - Workshops	WVEC - Access Indiana	Playground	Educational License Plates	Safe Haven Grant 2011-2012	Safe Haven Grant 2012-2013	Donation - Iva Blagrave
Cash and investments - beginning	\$ 6,198	\$ 148,862	\$ 3,188	\$ 179,908	\$ 9,861	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	161,601	8,300	85,602	-	-	-	-
Intermediate sources	-	-	2,280	-	750	-	-	-
State sources	-	-	-	-	-	-	10,000	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>161,601</u>	<u>10,580</u>	<u>85,602</u>	<u>750</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	-
Support services	6,198	119,484	13,768	60,902	-	-	10,000	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>6,198</u>	<u>119,484</u>	<u>13,768</u>	<u>60,902</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,198)</u>	<u>42,117</u>	<u>(3,188)</u>	<u>24,700</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(190,979)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(190,979)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(6,198)</u>	<u>(148,862)</u>	<u>(3,188)</u>	<u>24,700</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,608</u>	<u>\$ 10,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	Donations - General	Donations - Arts	Donation - Brown Gift	Backpack Program	Donation Account	WVEC - SES	Construction, Remodeling, and Equipping Buildings	Community Foundation
Cash and investments - beginning	\$ 7,140	\$ 174	\$ -	\$ 3,887	\$ -	\$ 99,839	\$ -	\$ -
Receipts:								
Local sources	5,800	-	-	14,531	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>14,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	42	-	-
Support services	12,940	-	-	-	-	-	-	-
Noninstructional services	-	-	-	8,310	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>12,940</u>	<u>-</u>	<u>-</u>	<u>8,310</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,140)</u>	<u>-</u>	<u>-</u>	<u>6,221</u>	<u>-</u>	<u>(42)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(99,797)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(99,797)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(7,140)</u>	<u>-</u>	<u>-</u>	<u>6,221</u>	<u>-</u>	<u>(99,839)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 10,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	Gifted and Talented 2010-2011	Gifted and Talented 2011-2012	WVEC - High Ability 2009-2010	Career and Technical Education Grants	Non-English Speaking Programs P.L. 273-1999	Non-English Speaking Programs 2010-2011	Non-English Speaking Programs 2011-2012	School Technology
Cash and investments - beginning	\$ -	\$ -	\$ 11,726	\$ -	\$ -	\$ -	\$ 916	\$ 13,577
Receipts:								
Local sources	-	-	-	-	-	-	-	16,471
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	18,080	9,993	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	18,080	9,993	-	-	16,471
Disbursements:								
Current:								
Instruction	-	-	10,370	-	7,446	-	-	-
Support services	-	-	-	16,080	-	-	916	30,137
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,000	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,370	18,080	7,446	-	916	30,137
Excess (deficiency) of receipts over disbursements	-	-	(10,370)	-	2,547	-	(916)	(13,666)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(10,370)	-	2,547	-	(916)	(13,666)
Cash and investments - ending	\$ -	\$ -	\$ 1,356	\$ -	\$ 2,547	\$ -	\$ -	\$ (89)

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	WVEC State Connectivity Grant	Indiana School Academic Improvement Program (ISAIP)	Miscellaneous Programs	Title I	Title I 2010-2011	Title I 2011-2012	Drug Free Schools Title IV 2009-2010	Sp Ed Grant Through GLASS Cooperative
Cash and investments - beginning	\$ 479	\$ 7,909	\$ 575	\$ -	\$ -	\$ (8,055)	\$ -	\$ -
Receipts:								
Local sources	-	9,530	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	4,437	-	35,143	-	-	-	-	-
Federal sources	-	-	-	62,172	-	38,496	-	72,107
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>4,437</u>	<u>9,530</u>	<u>35,143</u>	<u>62,172</u>	<u>-</u>	<u>38,496</u>	<u>-</u>	<u>72,107</u>
Disbursements:								
Current:								
Instruction	-	-	35,143	84,768	-	30,441	-	67,641
Support services	5,903	15,939	-	-	-	-	-	4,466
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>5,903</u>	<u>15,939</u>	<u>35,143</u>	<u>84,768</u>	<u>-</u>	<u>30,441</u>	<u>-</u>	<u>72,107</u>
Excess (deficiency) of receipts over disbursements	<u>(1,466)</u>	<u>(6,409)</u>	<u>-</u>	<u>(22,596)</u>	<u>-</u>	<u>8,055</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(575)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(575)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,466)</u>	<u>(6,409)</u>	<u>(575)</u>	<u>(22,596)</u>	<u>-</u>	<u>8,055</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (987)</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ (22,596)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	Improving Teacher Quality, No Child Left, Title II, Part A	Improving Teacher Quality, No Child Left, Title II 2010-2011	Improving Teacher Quality No Child Left, Title II 2011-2012	Title III, Language Instruction	Title III, Language Instruction 2010-2011	Title III, Language Instruction WVEC 2010-2011	Title III Part A	Title III WVEC Part A
Cash and investments - beginning	\$ -	\$ -	\$ (4,827)	\$ -	\$ -	\$ -	\$ -	\$ 1,548
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	39,871	-	16,043	13,561	-	-	504	45,569
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>39,871</u>	<u>-</u>	<u>16,043</u>	<u>13,561</u>	<u>-</u>	<u>-</u>	<u>504</u>	<u>45,569</u>
Disbursements:								
Current:								
Instruction	47,860	-	11,216	14,025	-	-	-	-
Support services	-	-	-	-	-	-	504	49,570
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>47,860</u>	<u>-</u>	<u>11,216</u>	<u>14,025</u>	<u>-</u>	<u>-</u>	<u>504</u>	<u>49,570</u>
Excess (deficiency) of receipts over disbursements	<u>(7,989)</u>	<u>-</u>	<u>4,827</u>	<u>(464)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,001)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(7,989)</u>	<u>-</u>	<u>4,827</u>	<u>(464)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,001)</u>
Cash and investments - ending	<u>\$ (7,989)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (464)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,453)</u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2013  
 (Continued)

	Title III WVEC 2012-2013	Qualified School Construction Bond - Happy Hollow	Education Jobs	Payroll Clearing	Prepaid Food	COBRA	WVEC Payroll	Totals
Cash and investments - beginning	\$ -	\$ 164,792	\$ -	\$ (257,397)	\$ 27,694	\$ -	\$ -	\$ 13,755,560
Receipts:								
Local sources	-	-	-	-	-	-	-	14,400,438
Intermediate sources	-	-	-	-	-	-	-	3,030
State sources	-	-	-	-	-	-	-	12,106,007
Federal sources	20,978	-	8,306	-	-	-	-	496,613
Temporary loans	-	-	-	-	-	-	-	339,521
Other	-	-	-	1,952,541	637,820	6,573	162,875	2,761,067
Total receipts	20,978	-	8,306	1,952,541	637,820	6,573	162,875	30,106,676
Disbursements:								
Current:								
Instruction	-	-	8,306	-	-	-	-	11,188,745
Support services	20,978	-	-	-	-	-	-	8,402,282
Noninstructional services	-	-	-	-	-	-	-	1,226,306
Facilities acquisition and construction	-	164,792	-	-	-	-	-	2,282,634
Debt services	-	-	-	-	-	-	-	6,424,157
Nonprogrammed charges	-	-	-	1,695,144	577,530	5,966	178,312	2,363,652
Total disbursements	20,978	164,792	8,306	1,695,144	577,530	5,966	178,312	31,887,776
Excess (deficiency) of receipts over disbursements	-	(164,792)	-	257,397	60,290	607	(15,437)	(1,781,100)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,560,000
Sale of capital assets	-	-	-	-	-	-	-	58,553
Transfers in	-	-	-	-	-	-	-	599,284
Transfers out	-	-	-	-	-	-	-	(599,284)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,618,553
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(164,792)	-	257,397	60,290	607	(15,437)	(162,547)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 87,984	\$ 607	\$ (15,437)	\$ 13,593,013

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF LEASES AND DEBT  
June 30, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: West Lafayette Junior/Senior High School Building Corporation	West Lafayette Jr-Sr High School	<u>\$ 2,885,478</u>	06-30-08	06-30-19
Total of annual lease payments		<u>\$ 2,885,478</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Claims and judgments	\$ -	\$ -
Notes and loans payable:		
CSL # A1398	8,833	8,877
CSL # A1455	19,000	19,143
CSL # A1457	31,500	21,263
CSL # A1503	9,640	9,688
CSL # A1505	39,000	26,325
CSL # A1535	90,000	20,850
CSL # A1582	32,370	21,850
CSL # A1650	47,700	24,335
CSL # A1708	173,000	18,381
General obligation bonds:		
2008 Cumberland Elementary Improvements	195,000	198,900
2009 Happy Hollow Elementary Improvements	595,000	408,681
2010 QSCB	1,012,000	344,944
2012 GOB of 2012	1,950,000	237,513
2013 GOB of 2013 (JR/Sr High School)	1,560,000	27,660
Tax anticipation warrants	-	-
Lines of credit	-	-
Other debt	-	-
<b>Totals</b>	<u><b>\$ 5,763,043</b></u>	<u><b>\$ 1,388,409</b></u>

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2013

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Capital assets, not being depreciated:	
Land	\$ 214,158
Infrastructure	727,752
Buildings	114,818,578
Improvements other than buildings	11,738,932
Machinery and equipment	2,472,424
Construction in progress	-
 Total other capital assets	 \$ 129,971,844

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS

**COLLECTIVE BARGAINING AGREEMENT**

The Collective Bargaining Contract for the period of July 1, 2011 through June 30, 2013, contained the following terms prohibited by Indiana Code 20-29-6-4.5:

Term of Contract Beyond Biennium - The contract includes an effective term from August 24, 2011, through August 24, 2013.

Unpaid Leave - The contract contained provisions for unpaid leave for such items as: maternity leave, adoption/foster child leave, political leave, permissive leaves, sabbatical leave, and additional teaching background leave.

Exclusive Representative Rights - The contract contained provisions for:

the Association and its representatives to have the right to use school buildings at all reasonable hours for meetings and that the school administration shall maintain the present rules and regulations for such usage as they relate to the Association;

the Association to be provided with a bulletin board for their use in the faculty lounge or other areas frequented by teachers;

the Association to be permitted to use the facilities of the inter-school mail system, including electronic means of communication and that the use of electronic means of communication for Association business is not permitted during student contact time. Additionally, any abuse of this rule by the Association or its members is to be reported to the President of the Association for corrective action.

Paycheck Deductions - The contract included provisions for the deduction of Association Dues and Optional Payroll Deductions to be deducted from employee paychecks.

Indiana Code 20-29-6-4 states:

"(a) A school employer shall bargain collectively with the exclusive representative on the following:

- (1) Salary.
- (2) Wages.
- (3) Salary and wage related fringe benefits, including accident, sickness, health, dental, vision, life, disability, retirement benefits, and paid time off as permitted to be bargained under IC 20-28-9-11.

(b) Salary and wages include the amounts of pay increases available to employees under the salary scale adopted under IC 20-28-9-1, but do not include the teacher evaluation procedures and criteria, or any components of the teacher evaluation plan, rubric, or tool."

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS  
(Continued)

Indiana Code 20-29-6-4.5 states:

"(a) For a contract entered into after June 30, 2011, a school employer may not bargain collectively with the exclusive representative on the following:

- (1) The school calendar.
- (2) Teacher dismissal procedures and criteria.
- (3) Restructuring options available to a school employer under federal or state statutes, regulations, or rules because of the failure of the school corporation or a school to meet federal or state accountability standards.
- (4) The ability of a school employer to contract, partner, or operate jointly with an educational entity that provides postsecondary credits to students of the school employer or dual credits from the school employer and the educational entity.
- (5) Any subject not expressly listed in section 4 of this chapter.

(b) A subject set forth in subsection (a) that may not be bargained collectively may not be included in an agreement entered into under this article."

SBOA will review school corporations' collective bargaining agreements during the audit process to determine whether the agreements contained prohibited subjects of bargaining. . . . Financial losses related to a corporation's inclusion of prohibited subjects may be the personal obligation of the responsible school official or employee. (The School Administrator and Uniform Compliance Guidelines Volume 198, June 2012)

***AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS***

The School Principals did not provide written certification that the detailed student records maintained to support the Average Daily Membership claimed were accurate.

Indiana Code 5-15-6-3(f), concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS  
(Continued)

**BANK ACCOUNT RECONCILIATIONS**

The School Corporation completed individual bank account reconcilements but did not complete a consolidated reconcilment to the general ledger.

A consolidated bank reconciliation of all bank accounts to the general ledger is essential to ensure all funds have been accounted for.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

**OVERDRAWN CASH BALANCES**

The financial statement presented in this report included the following fund with an overdrawn cash balance at June 30, 2013:

<u>Fund</u>	<u>Amount Overdrawn</u>
School Lunch	<u>\$ 110,398</u>

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE WEST LAFAYETTE COMMUNITY  
SCHOOL CORPORATION, TIPPECANOE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited the West Lafayette Community School Corporation's (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2011 to June 30, 2013. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

***Basis for Qualified Opinion on Education Jobs Fund***

As described in item 2013-004 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Education Jobs Fund. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Qualified Opinion on Education Jobs Fund***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Education Jobs Fund for the period of July 1, 2011 to June 30, 2013.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2011 to June 30, 2013.

***Other Matters***

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

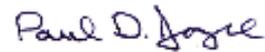
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-002 and 2013-003 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Paul D. Joyce, CPA  
State Examiner

February 17, 2014

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2012 and 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-12	Total Federal Awards Expended 06-30-13
<u>U.S. Department of Agriculture</u>					
Child Nutrition Cluster	Indiana Department of Education				
School Breakfast Program		10.553	FY 2012	\$ 5,037	\$ -
			FY 2013	-	3,260
Total School Breakfast Program				5,037	3,260
National School Lunch Program		10.555	FY 2012	180,754	-
			FY2013	-	212,301
Total National School Lunch Program				180,754	212,301
Total Child Nutrition Cluster				185,791	215,561
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2012	422	-
Total U.S. Department of Agriculture				186,213	215,561
<u>U.S. Department of Education</u>					
Title I, Part A Cluster					
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	11-7875	59,187	-
			12-7875	141,509	38,496
			13-7875	-	62,172
Total Title I, Part A Cluster				200,696	100,668
Special Education Cluster					
Special Education - Grants to States	Indiana Department of Education	84.027	A-58-3-13DL-0112	-	63,175
Total Special Education Cluster				-	63,175
Career and Technical Education - Basic Grants to States	Tippecanoe School Corporation	84.048			
Area Career and Technical Education District					
Comprehensive Local Plan (Basic Grant)			13-4700-7875	15,900	16,080
Area Career and Technical Education District Tech Prep					
Carryover Funds			13-4700-7875	-	2,000
Total Career and Technical Education - Basic Grants to States				15,900	18,080

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2012 and 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-12	Total Federal Awards Expended 06-30-13
<u>U.S. Department of Education (continued)</u>					
Safe and Drug-Free Schools and Communities - State Grants	Indiana Department of Education	84.186	FY 2011-2012	856	-
English Language Acquisition Grants	Indiana Department of Education	84.365			
Language Instruction for Limited English Proficient and Immigrant Students (LEP)			01111-081-PN01	1,242	-
Language Instruction for Limited English Proficient and Immigrant Students (LEP)-WVEC			01111-025-PN01	1,844	-
Language Instruction for Limited English Proficient and Immigrant Students (LEP)			01112-081-PN01	15,153	504
Language Instruction for Limited English Proficient and Immigrant Students (LEP)-WVEC			01112-092-PN01	9,660	48,148
Language Instruction for Limited English Proficient and Immigrant Students (LEP)			01113-084-PN01	-	13,561
Language Instruction for Limited English Proficient and Immigrant Students (LEP)-WVEC			01113-110-PN01	-	20,978
Total English Language Acquisition Grants				<u>27,899</u>	<u>83,191</u>
Improving Teacher Quality State Grants	Indiana Department of Education	84.367	10-7875	6,013	-
			11-7875	33,787	16,043
			12-7875	-	39,871
Total Improving Teacher Quality State Grants				<u>39,800</u>	<u>55,914</u>
Education Jobs Fund	Indiana Department of Education	84.410	11-7875	406,795	-
			12-7875	-	8,306
Total Education Jobs Fund				<u>406,795</u>	<u>8,306</u>
Total U.S. Department of Education				<u>691,946</u>	<u>392,509</u>
Total federal awards expended				<u>\$ 878,159</u>	<u>\$ 544,895</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the West Lafayette Community School Corporation (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2012 and 2013:

Program Title	Federal CFDA Number	2012	2013
English Language Acquisition Grants	84.365	\$ 3,575	\$ 18,875

**Note 3. Noncash Assistance**

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2012 and 2013. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2012	2013
School Breakfast Program	10.553	\$ 3,166	\$ 3,260
National School Lunch Program	10.555	30,110	33,295

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Qualified as to Education Jobs Fund; Unmodified as to Child Nutrition Cluster
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	<u>Name of Federal Program or Cluster</u>
	Child Nutrition Cluster
84.410	Education Jobs Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II – Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROL OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND COMPLIANCE WITH REPORTING**

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The School Corporation should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted the following errors: expenditures of \$432,754 for construction projects funded with Qualified School Construction Bonds were improperly included in the SEFA, state funds of \$698 received under the Child Nutrition Program were improperly included in the SEFA, and Title I funds were understated by \$62,297 in the SEFA. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OMB Circular A-133, Subpart C, section. 300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section. 310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2013-002 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO SCHOOL BREAKFAST PROGRAM AND NATIONAL SCHOOL LUNCH PROGRAM**

Federal Agency: U.S. Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program

CFDA Number: 10.553, 10.555

Federal Award Number and Year (or Other Identifying Number): FY 2012, FY 2013

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the programs. This includes the following compliance requirements: Cash Management, Eligibility, and Reporting. Cash Management and Reporting: The control deficiency for lack of segregation of duties resulted from no review process in place over the preparation and filing of the reimbursement requests. Eligibility: One individual receives all free and reduced school lunch applications, completes the screening process, inputs the information from the applications into Harmony (system used to account for school lunch data), and reviews the output from the Harmony system. No appropriate review process has been established resulting in a lack of segregation of duties. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the School Corporation.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the programs.

***FINDING 2013-003 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO EDUCATION JOBS FUND***

Federal Agency: U.S. Department of Education

Federal Program: Educations Jobs Fund

CFDA Number: 84.410

Federal Award Number and Year (or Other Identifying Number): 11-7875

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles. As described in Finding 2013-004, the School Corporation paid transfer tuition of \$44,295 based on an interpretation that this was allowable under "tuition reimbursement." This expenditure was made contrary to written communication from the Indiana Department of Education that indicated it was not an allowable expenditure. The failure to establish an effective internal control system places the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program, will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2013-004 - EDUCATION JOBS FUND - ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES COMPLIANCE**

Federal Agency: U.S. Department of Education  
Federal Program: Education Jobs Fund  
CFDA Number: 84.410  
Federal Award Number and Year (or Other Identifying Number): 11-7875  
Pass-Through Entity: Indiana Department of Education

The School Corporation did not comply with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements applicable to the Education Jobs Fund program. The School Corporation used funds, in the amount of \$44,295, to pay transfer tuition to another Local Educational Agency (LEA). The School Corporation misinterpreted the term "tuition reimbursement," an Allowable Activity/Allowable Cost, to include transfer tuition. This is contrary to written communication received from the Indiana Department of Education stating otherwise.

A claim for reimbursement was filed, on December 7, 2011, for expenditures made by the School Corporation under the Education Jobs Fund. One of those expenditures was for a payment made, on December 6, 2011, to the Tippecanoe School Corporation (TSC) for \$52,622 for transfer tuition. Funding for \$44,295 of the payment came from Education Jobs Fund grant money. The use of \$44,295 in Education Jobs Fund grant money for transfer tuition is a questioned cost because transfer tuition is not an Allowable Activity/Allowable Cost under the program.

Public Law 111-226 Sec. 101 states in part:

"(5) REQUIREMENT TO USE FUNDS TO RETAIN OR CREATE EDUCATION JOBS.— Notwithstanding section 14003(a) of division A of Public Law 111–5, funds awarded to local educational agencies under paragraph (3)—

(A) may be used only for compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services; and

(B) may not be used for general administrative expenses or for other support services expenditures as those terms were defined by the National Center for Education Statistics in its Common Core of Data as of the date of enactment of this Act."

OMB Circular A-87, Attachment A, states in part:

"C. *Basic Guidelines*

1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria: . . .
  - d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items."

The failure to comply with all applicable laws, regulations and grant requirements could result in the repayment of federal funds. The failure to comply with all applicable laws, regulations and grant requirements could also impact consideration for future federal funding.

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the School Corporation comply with all the laws, regulations, and contractual agreements and that contract requirements and their respective payments be monitored to ensure compliance.

# West Lafayette Community School Corporation

---

1130 North Salisbury Street · West Lafayette, Indiana 47906-2447

February 17, 2014

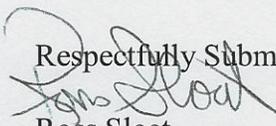
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

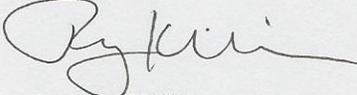
*Finding Numbers 2011-1, 2011-2, 2011-3, and 2011-4*

Original SBA Audit Report Number: B40130  
Fiscal Year July 1, 2009 - June 30, 2011  
Auditee Contact Person Ross Sloat  
Title of Contact Person Assistant Superintendent  
Phone Number 765-269-4005

### Status of Finding:

In order to maintain timely reporting, management reviewed office procedures and emphasized the importance of timely reporting to the staff. An office calendar was developed to track reporting requirements.

Respectfully Submitted  
  
Ross Sloat  
Asst. Supt

  
Rocky Killion  
Superintendent

# West Lafayette Community School Corporation

---

1130 North Salisbury Street · West Lafayette, Indiana 47906-2447

February 17, 2014

State Board of Accounts  
302 West Washington Street  
Indiana polis, IN 46204-2765

Re: Corrective Action Plan/Section II Federal Findings

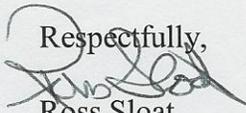
The management of the West Lafayette School Corporation has reviewed the Federal Findings related to the audit years 2011-13 and offers the following corrective actions:

**Finding 2013-001 Internal Control Over The Preparation Of The Schedule Of Expenditures of Federal Awards and Compliance With Reporting**

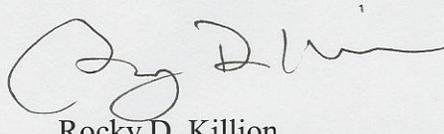
Corrective Action Plan:

The errors noted were reviewed and accepted and corrected, therefore there is no corrective action to be taken. The expenditures of \$432,754 were from the Qualified School Construction Bonds. When this amount was entered as an expensive, the originator felt that this was Federal Funds related, however this was an incorrect assumption. The \$698.00 under child nutrition should not have been included, Title I had a partial year of expenditures omitted. In the future, Management will be sure to not include non-Federal dollars, and will review carefully future reporting to be sure to eliminate errors.

Thank you for allowing a response to the audit findings.

Respectfully,  
  
Ross Sloat

Asst. Supt

  
Rocky D. Killion

Superintendent

# West Lafayette Community School Corporation

---

1130 North Salisbury Street · West Lafayette, Indiana 47906-2447

February 17, 2014

State Board of Accounts  
302 West Washington Street  
Indiana polis, IN 46204-2765

Re: Corrective Action Plan/Section III Federal Findings

The management of the West Lafayette School Corporation has reviewed the Federal Findings related to the audit years 2011-13 and offers the following corrective actions:

**Finding 2013-002 Internal Controls Over Compliance Requirements That Have A Direct and Material Effect to School Breakfast Program and National School Lunch Program**

Corrective Action Plan:

The District will review the office procedures and institute duties that would involve to some degree a review of the work being performed by each business office employee. For example the Business Manager will periodically monitor the deposits and monitor receipting activity. West Lafayette Community School Corporation is a small district and proper segregation of duties is difficult without adding more staff and therefore more expense. Management will continue to monitor staffing needs in the future. In a recent meeting with representatives from the DOE Child Nutrition Division, a directive was given to consolidate the procedures for verification and approval for free/reduced applicants. As a result the duties were consolidated with the following procedures: 1. At the building level applications are received and reviewed. 2. Applications are approved and entered by the Food Service Asst. Director. 3. The verification process is completed by a designated food service employee.

**Finding 2013-003 Internal Controls Over Compliance Requirements That Have A Direct And Material Effect To Education Jobs Fund**

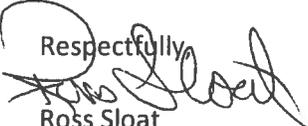
Corrective Action Plan:

The District will review the office procedures and institute duties that would involve to some degree a review of the work being performed by each business office employee. For example the Business Manager will periodically monitor the deposits and monitor receipting activity. West Lafayette Community School Corporation is a small district and proper segregation of duties is difficult without adding more staff and therefore more expense. Management will continue to monitor staffing needs in the future.

**Finding 2013-004 Education Jobs Fund-Activities Allowed or Unallowed And Allowable Costs/Cost Principles Compliance**

**Corrective Action Plan:**

The amount in question is the payment of \$44,295 from the EDU Jobs Fund to pay for Transfer Tuition. This payment was made based on information from the Federal Government that indicated these funds could be used for tuition reimbursement. In keeping with the "spirit of the law" management believed that paying tuition owed to another district, would have more of an impact of saving money for creating positions, than reimbursing a teacher for tuition paid for their education(which was the interpretation of the DOE). No corrective action to be taken as the expenditure is complete.

Respectfully,  
  
Ross Sloat  
Assistant Superintendent

  
Rocky Killion  
Superintendent

WEST LAFAYETTE COMMUNITY SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on February 17, 2014, with Ross Sloat, Treasurer; Dr. Rocky D. Killion, Superintendent of Schools; and Alan R. Karpick, President of the School Board. The Official Response has been made a part of this report and may be found on pages 62 and 63.

# West Lafayette Community School Corporation

1130 North Salisbury Street · West Lafayette, Indiana 47906-2447

February 17, 2014

State Board of Accounts  
302 Washington Street Room E418  
Indianapolis, Indiana 46204-2765

Re: 2011-13 Audit for West Lafayette Community School Corporation

I appreciate having the opportunity to add an explanation for the Audit Results and Comments Section of our 2011-13 Audit Report.

## **Finding: Collective Bargaining Agreement**

1. Term of Contract Beyond Biennium – Agree, the contract should have expired June 30, 2013. Financial impact: None. Corrective action: None.
2. Unpaid Leave – Sections 4.4 - 4.12, 4.14, regarding unpaid leave are viewed by SBOA as prohibited due to the fact they are already stated in State and Federal Statutes. Financial impact: None. Corrective action: We will request exclusive representative to execute a corrective addendum for 2013-2015 agreement.
3. Exclusive Representative Rights : Financial impact None. Corrective action We will request exclusive representative to execute a corrective addendum for the 2013-15 agreement.
4. Paycheck Deduction – This provision is provided for under I.C. 20-29-5-6 and according to State Board of Accounts interpretation it should not be restated in the agreement. Financial impact: None. Corrective action: We will request exclusive representative to execute a corrective addendum for 2013-2015 agreement.

## **Finding: Average Daily Membership (ADM) Lack of Records**

Student membership information is taken from the student records software, Harmony, and printed . In the future each principal will review and by signature verify the information. These documents will be kept on file for future inspection and audit.

## **Finding: Bank Account Reconciliations**

Earlier in 2013 after the conversion to the new accounting software there were some issues with developing a proper fund balance report. This has been corrected and the required reconciliation is being completed each month, with a consolidated reconciliation to the general ledger.

**Finding: Overdrawn Cash Balances**

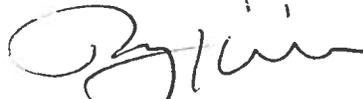
The School Lunch Fund has been operating at a loss for a couple of years. The district has an open lunch concept at the Jr/Sr High School, which indicates the Food Service Department is competing with local fast food establishments. Steps are being implemented to decrease costs and increase revenues for this Department.

Thank you for allowing us to provide additional information regarding the audit results and comments.

Respectfully,

Ross Sloat

Asst. Superintendent



Rocky D. Killion

Superintendent